

ABSTRACT

A system and method for the payment of petty cash disbursements is disclosed wherein a tree structure of linked purchasing cards is constructed according to a real-life organizational structure of persons able to authorize the expenditures of the petty cash. A central computer facility is used to maintain the structure and to facilitate the modification of the expenditure limits for the purchasing cards and the movement of cash between a master account and the accounts of each of the purchasing cards to cover purchases made thereby.